



MISSOURI DEPARTMENT OF REVENUE
MISSOURI TAX REGISTRATION APPLICATION
P.O. BOX 357
JEFFERSON CITY, MO 65105-0357 (573) 751-5860
E-mail: businessstaxregister@dor.mo.gov Fax: (573) 522-1722

FORM
2643
(REV. 9-2005)

DLN (DOR USE ONLY)

ANSWER ALL QUESTIONS COMPLETELY. INCOMPLETE AND UNSIGNED APPLICATIONS WILL DELAY PROCESSING.

1. List your current or prior tax numbers:

Sales/Use Tax—Corporation Tax or Missouri Employer Withholding Tax

2. Check the items for which you are applying:

- | | |
|---|---|
| <input type="checkbox"/> Retail Sales Tax (Bond required) | <input type="checkbox"/> Withholding Tax |
| <input type="checkbox"/> Temporary Retail Sales Tax (Bond required) | <input type="checkbox"/> Withholding Tax (Domestic Employee) |
| <input type="checkbox"/> Retail Liquor Sales (Bond required) | <input type="checkbox"/> Withholding Tax (Transient Employer—Bond required) |
| <input type="checkbox"/> Temporary Retail Liquor Sales | <input type="checkbox"/> Corporate Income Tax |
| <input type="checkbox"/> Vendor's Use Tax (Bond required) | <input type="checkbox"/> Corporate Franchise Tax |
| <input type="checkbox"/> Consumer's Use Tax | |

3. Please indicate your reason for applying:

☐ New Business ☐ Purchase of Existing Business ☐ Reinstating Old Business ☐ Other _____

4. Describe the business activity, stating the major products sold and/or services provided.

☐ Retail _____% ☐ Wholesale _____% ☐ Service _____% ☐ Manufacturer ☐ Contractor ☐ Other _____

5. Do you sell any type of alcoholic beverages? ☐ Yes ☐ No
6. Do you sell food items that are exempt from state sales tax? ☐ Yes ☐ No
7. Do you lease/rent motor vehicles, that were purchased sales tax exempt, to Missouri customers? ☐ Yes ☐ No
8. Do you sell post-secondary educational textbooks? ☐ Yes ☐ No
9. Are you liable for consumer's use tax? ☐ Yes ☐ No
10. Do you sell domestic utilities? ☐ Yes ☐ No
11. Do you make retail sales of aviation jet fuel to Missouri customers from a Missouri location? ☐ Yes ☐ No
If yes, your account will be registered for retail sales tax of jet fuel. Please provide a list of all applicable locations.

12. Do you make retail sales of aviation jet fuel to Missouri customers shipped from a state other than Missouri? ☐ Yes ☐ No
If yes, your account will be registered for vendor's use tax of jet fuel. Please provide a list of applicable locations.

13. Do you use, store or consume aviation jet fuel that is purchased and shipped into Missouri from out of state? ☐ Yes ☐ No
If yes, your account will be registered for consumer's use tax of jet fuel. Please provide a list of applicable locations.

14. Do you sell cigarettes or tobacco products? ☐ Yes ☐ No
15. Do you make retail sales of new tires? ☐ Yes ☐ No
16. Do you make retail sales of lead-acid batteries? ☐ Yes ☐ No
17. Do you make retail sales of qualifying sales tax holiday back-to-school purchases? (see instructions for examples) ☐ Yes ☐ No

IF YOU ARE AN OUT-OF-STATE BUSINESS DOING BUSINESS IN MISSOURI, PLEASE ANSWER THE FOLLOWING QUESTIONS.

18. Do you have a location or job site in Missouri? If yes, attach a list of your locations including address, city, state, and zip code. Indicate if the location is inside or outside the city limits. ☐ Yes ☐ No
19. Are orders taken from your Missouri customers by telephone, non-resident salesmen, etc.? If resident salesmen, attach a list of cities in which they live and indicate if they are inside or outside the city limits. ☐ Yes ☐ No
20. Do your representatives who reside in Missouri:
- A. Approve customer orders? ☐ Yes ☐ No
- B. Make on the spot sales? ☐ Yes ☐ No
- C. Maintain an inventory? ☐ Yes ☐ No
- D. Deliver merchandise to the customer? ☐ Yes ☐ No
21. Do you have non-resident representatives, agents or temporary employees coming into Missouri on a regular or systematic basis? ☐ Yes ☐ No
If yes, define the activities performed while in Missouri. _____
22. Do you have real or tangible personal property in Missouri? ☐ Yes ☐ No
If yes, please describe: _____

BUSINESS NAME AND PHYSICAL LOCATION

23. Business Name (attach list if necessary for additional locations)		Street, Highway (Do not use P.O. Box Number or Rural Route Number)	
City, State, Zip Code		County	

24. Federal Employer ID Number (FEIN) To obtain contact (800) 829-4933 or www.irs.gov	Business Telephone Number
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25. Is this business located inside the city limits of any city or municipality in Missouri?
☐ No ☐ Yes—Specify the city: _____

OWNERSHIP TYPE

26. Please indicate your ownership type.

<input type="checkbox"/> Sole Owner (may include spouse)	
<input type="checkbox"/> Partnership	
<input type="checkbox"/> Limited Partnership – LP Number _____	
<input type="checkbox"/> Limited Liability Partnership – LLP Number _____	
<input type="checkbox"/> Limited Liability Limited Partnership – LLLP Number _____	
<input type="checkbox"/> Government	<input type="checkbox"/> Not required to register with Missouri Secretary of State
<input type="checkbox"/> Trust	<input type="checkbox"/> Date Incorporated: _____
<input type="checkbox"/> Missouri Corporation – Missouri Charter No. _____	<input type="checkbox"/> State of Incorporation and Date Registered in Missouri _____
<input type="checkbox"/> Non-Missouri Corporation – Certificate of Authority No. _____	

Limited Liability Company:
☐ Taxed as a Partnership ☐ Taxed as a Sole Owner ☐ Taxed as a Corporation LLC Number _____
☐ Other _____

OWNER NAME AND ADDRESS

27. Owner Name (Enter Corporation Name, if applicable)

Street, Route, or P.O. Box Number

City, State, Zip Code	County
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Owner's Social Security Number	Owner's Birthdate	Owner's Telephone Number
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PREVIOUS OWNER INFORMATION (MUST BE COMPLETED)

28. Is there a previous owner/operator for the business? ☐ Yes* ☐ No *If yes, the following section must be completed.

Name of Previous Owner/Operator

Name of Previous Business

Address of Previous Business

Missouri Tax ID No.

Check any of the following that you purchased from the previous owner:
☐ Inventory ☐ Fixtures ☐ Equipment ☐ Real Estate ☐ Other _____

Purchase Price	Seller's Name
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BUSINESS MAILING ADDRESS (Reporting Forms are mailed to this address.)

29. Street, Route or PO Box Number		City
State	Zip Code	County

Which forms do you want mailed to this address? ☐ All Tax Types ☐ Sales/Use Tax ☐ Corporate Income Tax ☐ Employer Withholding Tax

RECORD STORAGE ADDRESS (Do not use PO Box Numbers.)

30. Street, Highway, Community		City
State	Zip Code	County

OFFICERS, PARTNERS, MEMBERS, OR SPOUSE (of sole owner) (All information is required, attach list if needed.)

31. Name (Last, First, Middle Initial)		Title	Social Security No. or FEIN	Birthdate
Home Address	City	State	Zip Code	County
				Effective Date of Title
Name (Last, First, Middle Initial)		Title	Social Security No. or FEIN	Birthdate
Home Address	City	State	Zip Code	County
				Effective Date of Title
Name (Last, First, Middle Initial)		Title	Social Security No. or FEIN	Birthdate
Home Address	City	State	Zip Code	County
				Effective Date of Title

SALES/USE TAX

32. Taxable Sales/Taxable Purchases Begin Date: M M D D Y Y

Temporary License **FROM:** M M D D Y Y **TO** M M D D Y Y

33. If you do not make taxable sales year round, please circle the months that you do:
 January February March April May June July August September October November December

34. Estimated state sales/use tax liability (check one)
☐ 1. Monthly (Over \$500 a month) ☐ 2. Quarterly (\$500 or less a month) ☐ 3. Annually (less than \$45 a quarter)

35. COMPUTE AMOUNT OF BOND

Estimated Monthly Taxable Sales	Tax Rate	Monthly Tax	Amount of Bond *
_____ X _____	=	_____ X 3 =	_____
(Round to nearest \$10)			

Visit www.dor.mo.gov/tax/business/sales/rates/ to obtain sales tax rate information.

*If you calculate the amount of bond to be less than \$500, you are only required to submit a \$25 bond. If you calculate your bond to be \$500 or greater, you should submit the amount of bond figured. The Director of Revenue may require you to adjust the bond amount to a level satisfactory to cover your tax liabilities if returns are not filed timely and the taxes fully paid. **Attach the appropriate bond form to your registration based on the type of bond checked.**

36. Type of Bond (No personal or company checks)
☐ 1. Surety Bond ☐ 2. Cash Bond ☐ 3. Irrevocable Letter of Credit ☐ 4. None Required ☐ 5. Certificate of Deposit

CORPORATE INCOME/FRANCHISE TAX

37. Is this corporation registered with the Internal Revenue Service as a:
☐ Regular Corporation ☐ S Corporation

38. Corporate Tax Begin Date: M M D D Y Y

39. Corporate Taxable Year End: M M D D

40. Will the corporation be required to make quarterly estimated Missouri income tax payments? If the Missouri Estimated Tax is expected to be at least \$250, check the "yes" box. ☐ Yes ☐ No

TAX PREPARER NAME	TELEPHONE NO.	FEIN
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EMPLOYER WITHHOLDING TAX

41. Withholding Begin Date: M M D D Y Y

42. How many of your employees will work in Missouri?

43. Are all employees Missouri residents working in another state?

☐ Yes ☐ No

44. Estimated Monthly Gross Wages:

Calculate estimated withholding tax: Estimated monthly gross wages _____ x 6% = _____

45. Withholding Tax Filing Frequency (check one)

- ☐ A. *Annually*, less than \$20 withholding tax per quarter ☐ M. *Monthly*, \$500 to \$9,000 withholding tax per month
- ☐ Q. *Quarterly*, \$20 withholding tax per quarter to \$500 per month ☐ W. *Quarter/Monthly (weekly)*, over \$9,000 withholding tax per month
(required to pay tax electronically)

46. Does a parent company file withholding tax reports and receive full compensation?

☐ Yes ☐ No

47. If you do not pay wages year round, please circle months that you do.

January February March April May June July August September October November December

48. Withholding Tax Courtesy Mailing Address (duplicate withholding tax notices will be mailed to this address)

Business Name (DBA Name)

In Care of

Street, Route or PO Box

City

State

Zip Code

County

49. If you are an employer domiciled in a state other than Missouri and temporarily transacting business in Missouri, you may be defined as a transient employer. A transient employer must submit with this application a completed insurance certification slip indicating Missouri as a covered state for Workers' Compensation and a transient employer bond not less than \$5,000 nor more than \$25,000.

CALCULATE TRANSIENT EMPLOYER BOND

A. Missouri Withholding Tax

Monthly Gross Wages _____ x 6% = _____ x 3 = _____ (a)

B. Missouri Unemployment Tax

Average # of Workers _____ x \$7,000 = _____ x 3.38% = _____ / 4 = _____ (b)

(a) _____ + (b) _____ = _____ (Amount of bond—minimum \$5,000)

TYPE OF BOND ☐ Surety Bond ☐ Cash Bond ☐ Irrevocable Letter of Credit ☐ Certificate of Deposit

Comments:

SIGNATURE (ALL APPLICANTS MUST SIGN.)

50. I declare that the above information and any attached supplements is true, complete, and correct. The application must be signed by the owner, if the business is a sole ownership; partner, if the business is a partnership; reported officer, if the business is a corporation or by a member, if the business is a L.L.C. as reported on this application.

SIGNATURE

TITLE

DATE

CONFIDENTIALITY OF TAX RECORDS

Missouri Statute 32.057, RSMo, states that all tax records and information maintained by the Missouri Department of Revenue are confidential. The tax information can only be given to the owner, partner, member, or officer who is listed with us as such. If you wish to give an employee, attorney, or accountant access to your tax information, you must supply us with a power of attorney giving us the authority to release confidential information to them. **(See enclosed Power of Attorney Form.)**

Instructions


An accurate registration is an important step in ensuring the department processes your taxes correctly. The department uses your registration information to send you the appropriate tax forms, containing accurate account information. An accurate registration also ensures tax payments are properly posted to your account. Please review the instructions below before completing the application and if you have any questions, contact Business Tax Registration or one of our Tax Assistance Centers listed on the inside front cover.

1. **Current Numbers:** Remember to enter any current or prior tax numbers.
- 2 & 3. **Registering For:** To ensure the department registers you properly, check all tax types for which you are registering and indicate your reason for applying.
4. **About Your Business:** Describe your business and answer all questions concerning your business location. The department uses the description to make certain you are registered only for the taxes you are required to report to the department. The department also uses the location information to print and mail you an accurate sales or use tax return.
- 15 & 16. Effective October 1, 2005, Senate Bill 225 imposes a fee of fifty cents (\$.50) on the retail sale of new tires and a fee of fifty cents (\$.50) on the sale of lead-acid batteries. The tire fee applies to the retail sale of all new tires designed for use on trailers and self-propelled vehicles not operated exclusively on tracks. The battery fee applies

to the retail sale of batteries that contain lead and sulfuric acid with a nominal voltage of at least six volts and are intended for use in motor vehicles and watercraft.

17. Section 144.049, RSMo exempts certain back-to-school purchases, such as clothing, school supplies, computers, and other items as defined by the statute, during a period from 12:01 a.m. the first Friday in August and ending at midnight on the Sunday following.

- 18–22. **Out-of-State Businesses:** Only out-of-state businesses need to complete this section. It helps us determine whether you should report sales tax, use tax, or withholding tax.

 <p>MISSOURI DEPARTMENT OF REVENUE MISSOURI TAX REGISTRATION APPLICATION P.O. BOX 357 JEFFERSON CITY, MO 65105-0357 (573) 751-5860 E-mail: businesstaxregister@dor.mo.gov Fax: (573) 522-1722</p>	<p>FORM 2643 (REV. 9-2005)</p>	<p>DLN (DOR USE ONLY)</p>								
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IF YOU ARE AN OUT-OF-STATE BUSINESS DOING BUSINESS IN MISSOURI, PLEASE ANSWER THE FOLLOWING QUESTIONS.										
<p>18. Do you have a location or job site in Missouri? If yes, attach a list of your locations including address, city, state, and zip code. Indicate if the location is inside or outside the city limits. <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>19. Are orders taken from your Missouri customers by telephone, non-resident salesmen, etc.? If resident salesmen, attach a list of cities in which they live and indicate if they are inside or outside the city limits. <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>20. Do your representatives who reside in Missouri:</p> <table style="width: 100%;"><tr><td style="width: 50%; vertical-align: top;">A. Approve customer orders?</td><td style="width: 50%; vertical-align: top;"><input type="checkbox"/> Yes <input type="checkbox"/> No</td></tr><tr><td style="vertical-align: top;">B. Make on the spot sales?</td><td style="vertical-align: top;"><input type="checkbox"/> Yes <input type="checkbox"/> No</td></tr><tr><td style="vertical-align: top;">C. Maintain an inventory?</td><td style="vertical-align: top;"><input type="checkbox"/> Yes <input type="checkbox"/> No</td></tr><tr><td style="vertical-align: top;">D. Deliver merchandise to the customer?</td><td style="vertical-align: top;"><input type="checkbox"/> Yes <input type="checkbox"/> No</td></tr></table> <p>21. Do you have non-resident representatives, agents or temporary employees coming into Missouri on a regular or systematic basis? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, define the activities performed while in Missouri: _____</p> <p>22. Do you have real or tangible personal property in Missouri? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please describe: _____</p>			A. Approve customer orders?	<input type="checkbox"/> Yes <input type="checkbox"/> No	B. Make on the spot sales?	<input type="checkbox"/> Yes <input type="checkbox"/> No	C. Maintain an inventory?	<input type="checkbox"/> Yes <input type="checkbox"/> No	D. Deliver merchandise to the customer?	<input type="checkbox"/> Yes <input type="checkbox"/> No
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<p>MO 860-1663 (9-2005) Continued on reverse side.</p>										

BUSINESS NAME AND PHYSICAL LOCATION		
23. Business Name (attach list if necessary for additional locations)		Street, Highway (Do not use P.O. Box Number or Rural Route Number)
City, State, Zip Code		County
24. Federal Employer ID Number (FEIN) To obtain contact (800) 829-4933 or www.irs.gov		Business Telephone Number
25. Is this business located inside the city limits of any city or municipality in Missouri? <input type="checkbox"/> No <input type="checkbox"/> Yes—Specify the city: _____		
OWNERSHIP TYPE		
26. Please indicate your ownership type.		
<input type="checkbox"/> Sole Owner (may include spouse) <input type="checkbox"/> Partnership <input type="checkbox"/> Limited Partnership – LP Number _____ <input type="checkbox"/> Limited Liability Partnership – LLP Number _____ <input type="checkbox"/> Limited Liability Limited Partnership – LLLP Number _____ <input type="checkbox"/> Government <input type="checkbox"/> Not required to register with Missouri Secretary of State <input type="checkbox"/> Trust <input type="checkbox"/> Date Incorporated: _____ <input type="checkbox"/> Missouri Corporation – Missouri Charter No. _____ <input type="checkbox"/> Non-Missouri Corporation – Certificate of Authority No. _____ <input type="checkbox"/> State of Incorporation and Date Registered in Missouri _____ Limited Liability Company: <input type="checkbox"/> Taxed as a Partnership <input type="checkbox"/> Taxed as a Sole Owner <input type="checkbox"/> Taxed as a Corporation <input type="checkbox"/> LLC Number _____ <input type="checkbox"/> Other _____		
OWNER NAME AND ADDRESS		
27. Owner Name (Enter Corporation Name, if applicable)		
Street, Route, or P.O. Box Number		
City, State, Zip Code		County
Owner's Social Security Number	Owner's Birthdate	Owner's Telephone Number
PREVIOUS OWNER INFORMATION (MUST BE COMPLETED)		
28. Is there a previous owner/operator for the business? <input type="checkbox"/> Yes* <input type="checkbox"/> No *If yes, the following section must be completed.		
Name of Previous Owner/Operator		
Name of Previous Business		
Address of Previous Business		
Missouri Tax ID No.		
Check any of the following that you purchased from the previous owner: <input type="checkbox"/> Inventory <input type="checkbox"/> Fixtures <input type="checkbox"/> Equipment <input type="checkbox"/> Real Estate <input type="checkbox"/> Other _____		
Purchase Price	Seller's Name	

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This publication is available upon request in alternative accessible format(s).

23. **Business Name and Physical Location:** Enter all information regarding the physical location of your business, including your business name. Do not use a PO Box or Rural Route Number for this address. If you make retail sales, this is the address we will print on your license. If you have more than one location, attach a sheet listing the additional locations.

24. You may be required to submit a **Federal Employer Identification Number (FEIN)** to complete your business registration. The FEIN is issued by the Internal Revenue Service (IRS). The FEIN is used to identify taxpayers that are required to file various business tax returns. Employers, corporations, partnerships, limited liability companies, trusts and estates, and other business entities are required to have a FEIN. For more information regarding FEINs or to obtain a number online, please contact the IRS at (800) 829-4933 or visit their web site at www.irs.gov.

25. **City Limits:** Determine whether you are inside a city's limits. If you are regis-

tering for sales tax, this will ensure we register you to collect and remit the correct tax rate.

26. **Ownership Type:** Check the appropriate ownership type for your business. Be sure to include your charter number, certificate of authority number, limited partnership number, limited liability partnership number, or limited liability number issued by the Secretary of State. If you are a non-Missouri corporation, include the state of incorporation and date issued.

27. **Owner Name and Address:** Enter your owner name or legal entity name as well as your owner address.

28. **Previous Owner:** If a business was previously operated at this location or you purchased any portion of the business from a previous owner, YOU MUST complete this section. PROTECT YOURSELF by obtaining a copy of a "No Tax Due" statement from the previous owner of the business. The department only issues this statement if requested by the previous owner and all sales/use taxes are paid in full.

29. **Business Mailing Address:**

The department mails reporting forms as well as confidential and non-confidential correspondence to the business mailing address listed above, unless otherwise instructed. If you want us to direct your mail to an address other than the business address for any of your taxes, enter that address here and check the appropriate boxes.

31. **Officers, Partners, and Members:** Identify all officers, partners, and members of your business. If you are a sole owner and you completed the "Owner Information", you do not have to complete this section. However, if you have a spouse, complete all information pertaining to that spouse.

If the business is a partnership or limited liability partnership, enter all partners. If it is a limited partnership, include only the general partners.

Complete all information for each officer, partner, and member, including social security number and date of birth. Your registration will not be complete

unless we receive all requested information. Attach a list of officers, partners, and members if you cannot fit them all on this page.

32. **Sales/Use Tax:** Complete this section if you are going to make retail sales subject to sales, vendor's use tax, or taxable purchases. If you are a seasonal business, we will require you to file a return only in the months you operate. Circle the months in which you will make sales.
34. **Filing Frequency:** Your filing frequency is determined by the amount of state sales tax due. Multiply your anticipated monthly taxable sales by 4 percent to arrive at your estimated monthly liability.
35. **Bond:** Missouri law requires a bond for all new businesses making retail sales. Use this formula to determine your bond and indicate the type of bond you are submitting. If you compute the bond at less than \$500, submit the minimum \$25 bond. Attach the appropriate bond form to your registration based on the type of bond checked.
37. **Corporate Income Tax:** Businesses with an ownership type listed as a corporation or limited liability company taxed as a corporation, must complete this section. Include the corporate tax begin date and taxable year end date so we can send your reporting forms at the correct time of the year.
40. **Estimated Tax:** If you will owe \$250 or more in corporation income tax in a taxable year you are required to remit corporation estimated income tax payments.

BUSINESS MAILING ADDRESS (Reporting Forms are mailed to this address.)					
29. Street, Route or PO Box Number			City		
State	Zip Code	County			
Which forms do you want mailed to this address? <input type="checkbox"/> All Tax Types <input type="checkbox"/> Sales/Use Tax <input type="checkbox"/> Corporate Income Tax <input type="checkbox"/> Employer Withholding Tax					
RECORD STORAGE ADDRESS (Do not use PO Box Numbers.)					
30. Street, Highway, Community			City		
State	Zip Code	County			
OFFICERS, PARTNERS, MEMBERS, OR SPOUSE (of sole owner) (All information is required, attach list if needed.)					
31. Name (Last, First, Middle Initial)		Title	Social Security No. or FEIN		Birthdate
Home Address	City	State	Zip Code	County	Effective Date of Title
Name (Last, First, Middle Initial)		Title	Social Security No. or FEIN		Birthdate
Home Address	City	State	Zip Code	County	Effective Date of Title
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SALES/USE TAX					
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Temporary License FROM: M M D D Y Y TO M M D D Y Y					
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35. COMPUTE AMOUNT OF BOND Estimated Monthly Taxable Sales Tax Rate Monthly Tax Amount of Bond * X = X 3 = (Round to nearest \$10)					
Visit www.dor.mo.gov/tax/salestbl.htm to obtain sales tax rate information.					
*If you calculate the amount of bond to be less than \$500, you are only required to submit a \$25 bond. If you calculate your bond to be \$500 or greater, you should submit the amount of bond figured. The Director of Revenue may require you to adjust the bond amount to a level satisfactory to cover your tax liabilities if returns are not filed timely and the taxes fully paid. Attach the appropriate bond form to your registration based on the type of bond checked.					
36. Type of Bond (No personal or company checks) <input type="checkbox"/> 1. Surety Bond <input type="checkbox"/> 2. Cash Bond <input type="checkbox"/> 3. Irrevocable Letter of Credit <input type="checkbox"/> 4. None Required <input type="checkbox"/> 5. Certificate of Deposit					
CORPORATE INCOME/FRANCHISE TAX					
37. Is this corporation registered with the Internal Revenue Service as a: <input type="checkbox"/> Regular Corporation <input type="checkbox"/> S Corporation					
38. Corporate Tax Begin Date: M M D D Y Y					
39. Corporate Taxable Year End: M M D D					
40. Will the corporation be required to make quarterly estimated Missouri income tax payments? If the Missouri Estimated Tax is expected to be at least \$250, check the "yes" box. <input type="checkbox"/> Yes <input type="checkbox"/> No					
TAX PREPARER NAME			TELEPHONE NO.		FEIN

MO 860-1663 (9-2005) See instructions for Privacy Notice.

EMPLOYER WITHHOLDING TAX									
41. Withholding Begin Date:		M M D D Y Y							
42. How many of your employees will work in Missouri?									
43. Are all employees Missouri residents working in another state? <input type="checkbox"/> Yes <input type="checkbox"/> No									
44. Estimated Monthly Gross Wages: Calculate estimated withholding tax: Estimated monthly gross wages _____ x 6% = _____									
45. Withholding Tax Filing Frequency (check one) <input type="checkbox"/> A. Annually, less than \$20 withholding tax per quarter <input type="checkbox"/> M. Monthly, \$500 to \$9,000 withholding tax per month <input type="checkbox"/> Q. Quarterly, \$20 withholding tax per quarter to \$500 per month <input type="checkbox"/> W. Quarter/Monthly (weekly), over \$9,000 withholding tax per month (required to pay tax electronically)									
46. Does a parent company file withholding tax reports and receive full compensation? <input type="checkbox"/> Yes <input type="checkbox"/> No									
47. If you do not pay wages year round, please circle months that you do. <div style="display: flex; justify-content: space-between; font-size: small;"> JanuaryFebruaryMarchAprilMayJuneJulyAugustSeptemberOctoberNovemberDecember </div>									
48. Withholding Tax Courtesy Mailing Address (duplicate withholding tax notices will be mailed to this address)									
Business Name (DBA Name)					In Care of				
Street, Route or PO Box					City				
State			Zip Code			County			
49. If you are an employer domiciled in a state other than Missouri and temporarily transacting business in Missouri, you may be defined as a transient employer. A transient employer must submit with this application a completed insurance certification slip indicating Missouri as a covered state for Workers' Compensation and a transient employer bond not less than \$5,000 nor more than \$25,000.									
CALCULATE TRANSIENT EMPLOYER BOND									
A. Missouri Withholding Tax Monthly Gross Wages _____ x 6% = _____ x 3 = _____ (a)									
B. Missouri Unemployment Tax Average # of Workers _____ x \$7,000 = _____ x 3.38% = _____ / 4 = _____ (b)									
(a) _____ + (b) _____ = _____ (Amount of bond—minimum \$5,000)									
TYPE OF BOND <input type="checkbox"/> Surety Bond <input type="checkbox"/> Cash Bond <input type="checkbox"/> Irrevocable Letter of Credit <input type="checkbox"/> Certificate of Deposit									
Comments:									
SIGNATURE (ALL APPLICANTS MUST SIGN.)									
50. I declare that the above information and any attached supplements is true, complete, and correct. The application must be signed by the owner, if the business is a sole ownership; partner, if the business is a partnership; reported officer, if the business is a corporation or by a member, if the business is a L.L.C. as reported on this application.									
SIGNATURE					TITLE			DATE	
CONFIDENTIALITY OF TAX RECORDS									
Missouri Statute 32.057, RSMo, states that all tax records and information maintained by the Missouri Department of Revenue are confidential. The tax information can only be given to the owner, partner, member, or officer who is listed with us as such. If you wish to give an employee, attorney, or accountant access to your tax information, you must supply us with a power of attorney giving us the authority to release confidential information to them. (See enclosed Power of Attorney Form.)									

MO 860-1663 (9-2005) This publication is available upon request in alternative accessible format(s). TDD (800) 735-2966

visit <http://www.dor.mo.gov/tax/business/payonline.htm>.

47. **Seasonal Business:** We will only require a seasonal business to file a return and remit tax in the months you operate. Circle the months you pay wages.
48. **Duplicate Mailing Address:** We will mail certain duplicate withholding notices to an address other than your mailing address (for example, your tax preparer).
49. **Transient Employer:** If defined as a transient employer, please calculate the amount of your bond. If you are unsure if you qualify as a transient employer or require transient employer bond forms, please contact the Customer Services Division, P.O. Box 295, Jefferson City, MO 65105-0295 or call (573) 751-0459 (TDD (800) 735-2966).
50. **Signature:** An owner, officer, partner, member, responsible party, or power of attorney must sign the application. If a power of attorney signs the application, you must include a Form 2827, Power of Attorney.

Confidentiality: To ensure your tax records are protected and confidential, the Department of Revenue will not release tax information to anyone who is not listed in our records as an owner, partner, member, or officer for your business. If your partners, members, or officers change, you must update your registration with the department by completing a Form 126, Registration Change Request, before we can release tax information to those new partners, members, or officers. If you would like the department to release tax information to an accountant, tax preparer, or another individual who is not listed on your account, please complete a Power of Attorney Form.

41. **Withholding Tax:** If you have or anticipate having employees in Missouri, you are required to remit withholding tax. Complete all requested information pertaining to your employees.

The withholding tax filing frequency is based upon the amount of withholding tax you will be remitting to the Department of Revenue. If you will be remitting over \$9,000 in withholding tax per month, you are required to file quarter-monthly (weekly). Your payment(s) should be sent to the Missouri Department of Revenue electronically.

Currently, there are two methods available for electronic filing and payment: 1) ACH credit through the department's TXP bank project and 2) Internet filing through the department's vendor, Collector Solutions.

For information on electronic filing, through ACH credit visit

<http://www.dor.mo.gov/tax/electronic>, send an email to elecfile@dor.mo.gov or call (573) 751-3930

For information on electronic filing through the Internet,



MISSOURI DEPARTMENT OF REVENUE
CUSTOMER SERVICES DIVISION
**SALES AND USE TAX
CASH BOND**

**REQUIREMENTS FOR COMPLETING FORM:
THIS FORM CANNOT BE ALTERED**

1. Form must be properly completed
2. Signed by applicant
3. **NO** personal or company checks will be accepted

KNOW ALL MEN BY THESE PRESENTS:

OWNER'S NAME (INCLUDE SPOUSE IF LISTED ON APPLICATION), ALL PARTNERS, CORPORATION, OR LLC NAME

COUNTY

STATE

We, as principal, hereby file with the Missouri Department of Revenue this Sales/Use Tax Cash Bond and the attached CASHIER'S CHECK or MONEY ORDER in the amount of _____ (\$ _____).

We understand that we are required to comply with all the provisions of any statutory or constitutionally authorized state or local sales/use tax and all amendments lawfully adopted in relation thereto.

If we establish a satisfactory payment record for a period two years from the initial date of bonding or should we discontinue doing business prior to the two year bonding period, we can be released from the bonding requirement.

If we become delinquent and owe the Missouri Department of Revenue any Sales and Use Tax, penalties or interest, the Director of Revenue may forfeit this bond and apply it to any unpaid delinquencies. Should this occur, we understand that we may be required to file any additional bond as set forth by Missouri Sales Tax Statute 144.087, RSMo and supplement thereto.

Under penalties of perjury, I declare that I have examined this form and to the best of my knowledge and belief it is true, correct, and complete.

SIGNATURE OF OWNER, PARTNER, CORPORATE OFFICER, OR MEMBER

DATE



MISSOURI DEPARTMENT OF REVENUE
CUSTOMER SERVICES DIVISION
SALES AND USE TAX SURETY BOND

**REQUIREMENTS FOR COMPLETING FORM
THIS FORM CANNOT BE ALTERED**

1. Issued by licensed insurance company
2. Signed by surety company's authorized representative
3. Signed by applicant
4. Must bear insurance company seal
5. Must have effective date
6. Must be accompanied by a valid Power of Attorney letter

BOND NUMBER _____

KNOW ALL MEN BY THESE PRESENTS:

That _____
OWNER'S NAME (INCLUDE SPOUSE IF LISTED ON APPLICATION), ALL PARTNERS, CORPORATION, OR LLC NAME
of _____ County, State of _____
as principal and _____
(NAME OF SURETY COMPANY)
an entity duly licensed for the purpose of making, guaranteeing, or becoming sole surety upon bonds required or authorized by the laws
of the State of Missouri, as surety, are held and firmly bound unto the MISSOURI DEPARTMENT OF REVENUE in the penal sum
of _____

DOLLARS (\$ _____), lawful money of the United States, to be paid upon demand to the State of
Missouri, or to the Director of Revenue of the State of Missouri, for which sums of money, well and truly to be paid, we hereby bind our-
selves, our heirs, successors, assigns, executors and administrators, jointly and severally, firmly by these presents.

THE CONDITIONS OF THE FOREGOING OBLIGATION ARE THE FOLLOWING:

WHEREAS, the said principal is engaged in business and will be subject to any statutory or constitutionally authorized state or
local sales/use tax and all amendments lawfully adopted in relation thereto.

NOW THEREFORE, if said principal shall well and truly comply with all the provisions of said law and any amendments thereto,
and in particular pay all taxes, interest and penalties promptly when due, then this obligation shall be null and void; otherwise to remain
in full force and effect.

If said principal is delinquent, the Missouri Department of Revenue will notify said surety. Surety then has thirty (30) days in which
to make payment or contact Missouri Department of Revenue stating reasons payment has not been made.

The said principal authorizes the release of the confidential tax and registration information to said surety as long as this obliga-
tion remains in force and effect; releasing the Director of Revenue and Department personnel from any and all liability pursuant to any
disclosures to said surety of confidential tax information resulting from release of subject information under Section 32.057, RSMo and
supplement thereto.

This obligation shall remain in force and effective for a period of not less than two (2) years from the effective date of bonding or
until the Director of Revenue releases said principal from the bonding requirement as set forth by Section 144.087, RSMo and supple-
ment thereto. The surety may cancel the bond and be released of further liability hereunder by delivering thirty (30) days written notice
to the Director of Revenue. Such cancellation shall not affect any liability incurred or accrued hereunder prior to the termination of the
thirty (30) day period.

IN WITNESS WHEREOF, we have duly executed the foregoing obligation to be effective on the _____
day of _____ A.D. 20 ____ .

SURETY COMPANY NAME		ATTEST: (INSURANCE COMPANY SEAL)
SIGNATURE OF AUTHORIZED REPRESENTATIVE OF SURETY CO.		
SURETY'S STREET ADDRESS OR P.O. BOX		
CITY, STATE, ZIP CODE		
SIGNATURE OF OWNER, PARTNER, CORPORATE OFFICER, OR MEMBER OF BUSINESS		PRINT NAME



MISSOURI DEPARTMENT OF REVENUE
CUSTOMER SERVICES DIVISION
IRREVOCABLE LETTER OF CREDIT

**REQUIREMENTS FOR COMPLETING FORM
THIS FORM CANNOT BE ALTERED**

1. Issued by a banking/financial institution located in the United States
2. Signed by bank official
3. Must be notarized
4. Authorization for Release of Confidential Information must be completed (See reverse side of this form)

<input type="checkbox"/> SALES AND USE TAX Customer Services Division P.O. Box 358 Jefferson City, MO 65105-0358	<input type="checkbox"/> MOTOR FUEL TAX Customer Services Division P.O. Box 300 Jefferson City, MO 65105-0300	<input type="checkbox"/> CIGARETTE TAX Customer Services Division P.O. Box 811 Jefferson City, MO 65105-0811	<input type="checkbox"/> OTHER TOBACCO PRODUCTS Customer Services Division P.O. Box 3320 Jefferson City, MO 65105-3320
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AMOUNT (U.S. CURRENCY) \$	LETTER OF CREDIT NUMBER	DATE OF ISSUANCE
------------------------------	-------------------------	------------------

AT THE REQUEST OF (OWNER'S NAME) (INCLUDE SPOUSE IF LISTED ON APPLICATION), ALL PARTNERS, CORPORATION, OR LLC NAME

OF (COUNTY)	STATE OF
-------------	----------

We hereby issue our Irrevocable Letter of Credit in favor of the Missouri Department of Revenue in the aggregated sum of _____ dollars (\$ _____) available by your drafts drawn on (name of banking institution) _____ bearing reference to this Letter of Credit Number.

Drafts drawn under this Irrevocable Letter of Credit must be accompanied by your signed statement that "the draft amount represents delinquent taxes, fees, interest, additions to tax, and penalties due the State of Missouri which (name of owner)

_____ has failed to pay" and marked "drawn against (name of bank) _____

Irrevocable Letter of Credit Number _____. The original Letter of Credit and amendment(s), if any, or a certified copy of the Letter of Credit and amendment(s), if any, must be presented for all drawings. A certified copy of the Letter of Credit and amendment(s), if any, will be presented either by mail or in person for a partial draw. The original Letter of Credit and amendment(s), if any, or a certified copy of the Letter of Credit and amendment(s), if any, will be presented either by mail or in person for a full draw. If a certified copy of the Letter of Credit and amendment(s), if any, is presented for a full draw, the original

Letter of Credit and amendment(s) will be returned to (name of banking institution) _____ upon receipt of the proceeds of the draft by the Missouri Department of Revenue.

This Letter of Credit shall be deemed automatically renewed for an additional period of one year beyond the current or any future expiration date unless at least sixty (60) days prior to any such expiration date we notify the Missouri Department of Revenue in writing at the address shown above that we do not elect to renew this Letter of Credit for any such additional period. Upon your receipt of such notification, you may draw hereunder by your drafts on us bearing reference to this Letter of Credit Number accompanied by your signed statement that the proceeds of the draft will be retained by the Missouri Department of Revenue and held in lieu of the Letter of Credit. Regardless of this condition, this Letter of Credit will expire in full and finally on (date at least 2 years beyond date of issue) _____, beyond which date this Letter of Credit will no longer automatically renew.

This Letter of Credit is governed by the Uniform Commercial Code of the State of Missouri.

We hereby engage with you that drafts drawn under and presented in conformity with the terms of this Irrevocable Letter of Credit will be duly honored on presentation.

ISSUING BANK/FINANCIAL INSTITUTION	ADDRESS	CITY, STATE, ZIP CODE
BANK/FINANCIAL INSTITUTION PHONE NUMBER	BY: SIGNATURE AND TITLE OF BANK OFFICIAL	
BANK OFFICIAL'S NAME TYPED OR PRINTED		

NOTARY PUBLIC

NOTARY PUBLIC EMBOSSER OR BLACK INK RUBBER STAMP SEAL	STATE	COUNTY (OR CITY OF ST. LOUIS)
	SUBSCRIBED AND SWORN BEFORE ME, THIS	
	DAY OF 20	
	NOTARY PUBLIC SIGNATURE	MY COMMISSION EXPIRES
NOTARY PUBLIC NAME (TYPED OR PRINTED)		

USE RUBBER STAMP IN CLEAR AREA BELOW.

THE AREA BELOW IS TO BE USED BY THE BANK FOR ENDORSING THIS IRREVOCABLE LETTER OF CREDIT

THE FOLLOWING AUTHORIZATION FOR RELEASE OF CONFIDENTIAL INFORMATION HAS BEEN SET FORTH AT THE REQUEST OF THE MISSOURI DEPARTMENT OF REVENUE AND DOES NOT CONSTITUTE A PART OF, OR AN EXHIBIT TO, THE IRREVOCABLE LETTER OF CREDIT ON THE REVERSE SIDE OF THIS FORM.



MISSOURI DEPARTMENT OF REVENUE
AUTHORIZATION FOR RELEASE OF CONFIDENTIAL INFORMATION

I hereby authorize release of confidential tax information to _____
(BANKING INSTITUTION)

for the purpose of making demand for payment on Letter of Credit Number _____

as long as the obligation remains in force and effect. Release of this information to the named banking institution does not give the banking institution authority to request information other than information concerning the delinquent periods for which a demand for payment is being made. I also release the Director of Revenue and Department of Revenue personnel from any and all liability pursuant to any disclosure to this banking institution of confidential tax information that is necessary for making demand for payment.

In witness whereof I, (WE), duly executed the foregoing this _____ day of _____, 20 ____.

OWNER	TITLE
SIGNATURE OF OWNER, PARTNER, CORPORATE OFFICER, OR MEMBER	PRINT OR TYPE NAME OF PERSON SIGNING THIS RELEASE

NOTARY PUBLIC		
NOTARY PUBLIC EMBOSSEER OR BLACK INK RUBBER STAMP SEAL	STATE	COUNTY (OR CITY OF ST. LOUIS)
	SUBSCRIBED AND SWORN BEFORE ME, THIS	
	DAY OF 20	
	NOTARY PUBLIC SIGNATURE	MY COMMISSION EXPIRES
NOTARY PUBLIC NAME (TYPED OR PRINTED)		USE RUBBER STAMP IN CLEAR AREA BELOW.



MISSOURI DEPARTMENT OF REVENUE
CUSTOMER SERVICES DIVISION
**ASSIGNMENT OF CERTIFICATE
OF DEPOSIT — SALES/USE TAX**

**REQUIREMENTS FOR COMPLETING FORM
THIS FORM CANNOT BE ALTERED**

Completed by a state or federally chartered financial institution.
Signed by applicant.
Signed by official from financial institution.
Signature of official from financial institution must be notarized.
24 month C.D. issued in the name of applicant "AND" the Missouri
Department of Revenue, must be endorsed by the applicant and
accompany this form.

OWNER'S NAME (INCLUDE SPOUSE IF LISTED ON APPLICATION), ALL PARTNERS, CORPORATION, OR LLC NAME

BUSINESS ADDRESS

CITY

STATE

ZIP CODE

For and in consideration of the issuance of a sales/use tax license by the Missouri Department of Revenue,

I, _____, being of lawful age, assign and
(NAME OF TAXPAYER)

transfer the Certificate of Deposit for _____ (\$ _____),
(AMOUNT)

Certificate of Deposit Number _____, issued _____, 20____, by
(MONTH, DAY)

_____, of _____
(NAME OF FINANCIAL INSTITUTION) (FINANCIAL INSTITUTION'S ADDRESS)
as security to the Missouri Department of Revenue in lieu of a cash bond.

The Certificate of Deposit will be released two years after the initial date of assignment, provided I have maintained satisfactory tax compliance during this time and there are no outstanding sales/use taxes, interest, or additions due. I understand that at any time a delinquency occurs, the Missouri Department of Revenue may redeem the Certificate of Deposit assigned by this instrument and apply the proceeds to such delinquency. I agree that Administrative Rules 12 CSR 10-104.020 will govern my rights and responsibilities under this assignment. If I have not maintained a satisfactory tax compliance, and my Certificate of Deposit is automatically renewable, the Missouri Department of Revenue will allow the Certificate of Deposit to renew for an additional two year period. I understand that I will be notified when the Missouri Department of Revenue elects to renew my Certificate of Deposit.

I HAVE READ THE FOREGOING AND FULLY UNDERSTAND IT AND CERTIFY THAT I AM THE TAXPAYER SUBJECT TO THIS ASSIGNMENT OR I HAVE THE AUTHORITY TO EXECUTE THIS ASSIGNMENT ON BEHALF OF THE TAXPAYER. Witness my hand

this _____ day of _____, 20____.

TAXPAYER OF RECORD

BUSINESS NAME

_____, _____, HEREBY ACKNOWLEDGES
(OWNER, OFFICER, PARTNER, OR MEMBER SIGNATURE) (TITLE)

AND AGREES TO HONOR THE FOREGOING ASSIGNMENT.

FINANCIAL INSTITUTION ACKNOWLEDGEMENT

Please check the appropriate box.

- ☐ **The paper Certificate of Deposit is attached.** ☐ **The Certificate of Deposit is paperless.** A withdrawal slip, confirmation of withdrawal, or endorsement on the Certificate of Deposit is not required. In the event that taxpayer becomes delinquent, and the Missouri Department of Revenue seeks the redemption of the Certificate of Deposit, a written request from the Missouri Department of Revenue together with this Assignment is the only documentation necessary to release funds to the Missouri Department of Revenue.

BANK

PHONE NUMBER
() -

BY (SIGNATURE OF BANKING OFFICIAL)

BANK OFFICIAL'S NAME TYPED OR PRINTED

TITLE

NOTARY PUBLIC (BANK OFFICIAL'S NAME MUST BE NOTARIZED)

NOTARY PUBLIC EMBOSSER OR
BLACK INK RUBBER STAMP SEAL

STATE

COUNTY (OR CITY OF ST. LOUIS)

SUBSCRIBED AND SWORN BEFORE ME, THIS

DAY OF

20

USE RUBBER STAMP IN CLEAR AREA BELOW.

NOTARY PUBLIC SIGNATURE

MY COMMISSION
EXPIRES

NOTARY PUBLIC NAME (TYPED OR PRINTED)

INSTRUCTIONS

PLACING CERTIFICATE OF DEPOSIT IN LIEU OF CASH BOND

The Missouri Department of Revenue will accept a Certificate of Deposit issued by a state or federally chartered financial institution in lieu of a Sales/Use Tax Cash Bond subject to the provisions of Administrative Rules 12 CSR 10-3.878 and 12 CSR 10-4.632.

1. Issuing Financial Institution

The Certificate of Deposit (CD) must be issued jointly in the name of the taxpayer AND the Missouri Department of Revenue. The type of ownership of the business determines how the taxpayer's name must be listed on the CD:

- 1) Sole Owner — Name of individual
- 2) Partnership — Name of ALL partners
- 3) Corporation — Name of the corporation
- 4) Limited Partnership — Name of the limited partnership
- 5) Limited Liability Company — Name of the limited liability company
- 6) Limited Liability Partnership — Name of the limited liability partnership

The taxpayer's name must be joined with the Missouri Department of Revenue's name with the word "AND" on the CD. The CD must be a 24 month (2 year) CD.

The Assignment of Certificate of Deposit must be completed by the financial institution. It must be fully completed and the bank official's name must be notarized. The form must also be signed by the taxpayer (sole owner, a partner, a corporate officer or a member). The signature card should be attached to the assignment form. The Department of Revenue will sign the signature card and return it to the financial institution.

The information returns, interest payments, and correspondence concerning the CD must be issued to the taxpayer. Upon presentation of a release form issued by the Missouri Department of Revenue, a check may be issued or made payable to the taxpayer.

2. Taxpayer

The CD must be endorsed in ink or accompanied by a signed withdrawal slip. If the certificate of deposit is a "Book Entry" CD it must be accompanied by a signed withdrawal slip or a letter from the issuing financial institution indicating how the Department of Revenue may draw upon the CD. The endorsement or withdrawal slip signature must be by the owner if the business is a sole ownership, all partners listed on the CD if the business is a partnership, an officer if the business is a corporation, a general partner if the business is a limited partnership or limited liability partnership, or by a member if the business is a limited liability company. The CD, this assignment form and the signature card should be forwarded to: Missouri Department of Revenue, PO Box 3300, Jefferson City, MO 65105-3300.



MISSOURI DEPARTMENT OF REVENUE
RELEASE

AUTHORITY TO RELEASE THE ABOVE LISTED CERTIFICATE OF DEPOSIT IS HEREBY GRANTED THIS _____
DAY OF _____ 20 ____ . PLEASE MAIL ANY PROCEEDS FROM THE CERTIFICATE OF
DEPOSIT TO _____.

MISSOURI DEPARTMENT OF REVENUE

BY: _____

TITLE: _____



MISSOURI DEPARTMENT OF REVENUE
POWER OF ATTORNEY

PLEASE TYPE OR PRINT

TAXPAYER(S) NAME/BUSINESS NAME	SOCIAL SECURITY/FEDERAL I.D. NUMBER
NUMBER AND STREET	MISS I.D. NUMBER
CITY OR TOWN, STATE, ZIP CODE	CHARTER NUMBER

TAXPAYER(S) HEREBY APPOINTS

NAME OF APPOINTED REPRESENTATIVE	ADDRESS	PHONE NUMBER
NAME OF APPOINTED REPRESENTATIVE	ADDRESS	PHONE NUMBER
NAME OF APPOINTED REPRESENTATIVE	ADDRESS	PHONE NUMBER
NAME OF APPOINTED REPRESENTATIVE	ADDRESS	PHONE NUMBER

as attorney(s)-in-fact to represent taxpayer(s) before the Department of Revenue, state of Missouri, with respect to the following tax matter(s) (the tax type, form(s), and year(s) to which this form applies must be listed below):

TYPE OF TAX (INDIVIDUAL, SALES, CORPORATE INCOME/FRANCHISE, WITHHOLDING, ETC.)	MISSOURI TAX FORM NUMBER (MO-1040, MO-1120, ETC.)	YEAR(S) OR PERIOD(S) (DATE OF DEATH IF ESTATE TAX)

The attorney(s)-in-fact (or either of them) are authorized, subject to revocation, to receive confidential information and perform any and all acts that the taxpayer(s) can perform with respect to the above specified tax matters, but not the power to endorse or receive checks in payment of any refunds.

Copies of notices and other written communications addressed to taxpayer(s) in proceedings involving the above tax matters should be sent to:

- ☐ 1. the representative first named above; or
- ☐ 2. the following named representative(s) (no more than two): _____

By execution of this power of attorney, all earlier powers of attorney on file with the Department of Revenue, state of Missouri, for the same tax matter(s) and years or periods covered by this power of attorney are revoked, except the following (specify to whom power of attorney was granted, date and address, or refer to attached copies of earlier powers of attorney and authorizations.):

Note: All appointed representatives *must* sign on reverse side of this form.

SIGNATURE OF, OR FOR, TAXPAYER(S)

I (we) hereby certify that I (we) am (are) the taxpayer(s) named herein or that I have the authority to execute this power of attorney on behalf of the taxpayer(s). Submission of a DOR-2827, Power of Attorney by a taxpayer will not in itself suffice as an official notification of a mailing address change with the Department of Revenue.

NAME	TITLE (IF APPLICABLE)
SIGNATURE	DATE
NAME	TITLE (IF APPLICABLE)
SIGNATURE	DATE

DECLARATION OF REPRESENTATIVE

I declare that I am aware of Regulation 12 CSR 10-41.030 and that I am one of the following:

1. a member in good standing of the bar of the highest court of the jurisdiction indicated below;
2. a certified public accountant duly qualified to practice in the jurisdiction indicated below;
3. an officer of the taxpayer organization;
4. a full-time employee of the taxpayer;
5. a fiduciary for the taxpayer;
6. an enrolled agent; or
7. other

and that I am authorized to represent the taxpayer identified above for the tax matters there specified.

Note: All appointed representatives *must* sign below.

NAME OF REPRESENTATIVE	SIGNATURE OF REPRESENTATIVE	DATE
DESIGNATION (PLEASE CIRCLE APPROPRIATE NUMBER FROM LIST ABOVE)		JURISDICTION (STATE, ETC.)
1. 2. 3. 4. 5. 6. 7. OTHER _____		
NAME OF REPRESENTATIVE	SIGNATURE OF REPRESENTATIVE	DATE
DESIGNATION (PLEASE CIRCLE APPROPRIATE NUMBER FROM LIST ABOVE)		JURISDICTION (STATE, ETC.)
1. 2. 3. 4. 5. 6. 7. OTHER _____		
NAME OF REPRESENTATIVE	SIGNATURE OF REPRESENTATIVE	DATE
DESIGNATION (PLEASE CIRCLE APPROPRIATE NUMBER FROM LIST ABOVE)		JURISDICTION (STATE, ETC.)
1. 2. 3. 4. 5. 6. 7. OTHER _____		
NAME OF REPRESENTATIVE	SIGNATURE OF REPRESENTATIVE	DATE
DESIGNATION (PLEASE CIRCLE APPROPRIATE NUMBER FROM LIST ABOVE)		JURISDICTION (STATE, ETC.)
1. 2. 3. 4. 5. 6. 7. OTHER _____		